



**Integration Joint Board  
Co-bhòrd an Amalachaidh**

**Internal Audit Progress 2020/21**

**Report to the IJB Audit Committee  
for the period**

**1 April 2020 to 9 November 2020**

**9<sup>th</sup> November 2020**

**INTEGRATION JOINT BOARD  
INTERNAL AUDIT PROGRESS REPORT TO THE AUDIT COMMITTEE FOR THE  
PERIOD FROM 1 APRIL 2020 TO 9 NOVEMBER 2020**

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**I Introduction**

1.1 This report summarises the internal audit activity within the Integration Joint Board for the period covering 1 April 2020 to 9 November 2020. The activity has been based on the Strategic Audit Plan for the three years to 31 March 2022 and the Operational Internal Audit Plan for 2020/21, both of which have been approved by the Audit Committee.

**II Reports and work in progress in respect of 2019/20**

2.1 All work completed for 2019/20 with no outstanding items of reporting.

**III Reports and work in progress in respect of 2020/21**

3.1 Work included in the annual plan for 2020/21 and which is currently in progress includes:-

- Commencement of follow up work once the implementation dates have expired and/or once a new Chief Officer has taken up post.
- Planned work for 2020/21 commenced in August 2020 and completed.

**IV Follow up reviews**

4.1 An important part of the Internal Audit process is to follow up previous reports to confirm whether recommended actions have been implemented. In general, follow up reviews are undertaken approximately six to twelve months after the original study. The Audit Committee is asked to consider the following follow up report at the November 2020 meeting:-

<b>Report number</b>	<b>Title</b>	<b>Date of issue</b>
	Planned follow up work has been rescheduled as the majority of recommendations had been allocated to the Chief Officer and the post is currently vacant.	

**V Conclusion**

5.1 In preparing the 2020/21 Operational Plan cognisance has been taken to set a realistic and achievable plan whilst meeting the risk priorities of the IJB and note that appropriate progress is being made towards achieving the approved plan.

5.2 The Annual Report and Assurance Statement have been completed for 2019/20 and matters relating to governance, risk and finance have been raised which will need to be taken forward by the relevant IJB senior managers. Unfortunately, the arrangements that were made to discuss the outstanding actions allocated to the Chief Officer in order that these could be progressed had to be cancelled due to the need to address the urgent COVID-19 response followed by the post becoming vacant. We understand that a recent appointment has been made in respect of the vacant Chief Officer post. Our concerns about the financial challenges

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affecting the IJB continue, together with the risks associated with the ongoing revenue costs associated with the Goathill Project which require further work in order to determine the level of shortfall that may exist.

- 5.3 We are making appropriate progress with the substantive reviews contained within the 2020/21 plan and this work forms part of this agenda. There is continued delays in follow up work progressing, primarily arising from the Chief Officer vacancy, it is important that work in previously agreed recommendations is prioritised by senior IJB managers and on commencement of the Chief Officer starting in the role.
- 5.4 In the event of any concerns arising which we would believe may affect the outcome of the plan, this would be reported in a timely manner to the Committee.

Internal Audit  
9th November 2020

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**APPENDIX A**

**Summary of progress against planned internal audit work 2020/21**

<b>Review</b>	<b>Reference (where applicable)</b>	<b>Status</b>
<b>Internal Audit Work 2020/21</b>		
Workforce Planning and Organisational Development	IJB 2	Final report issued 9 <sup>th</sup> November 2020
Project Management of Capital Investment and Delivery	IJB 4	Final report issued 9 <sup>th</sup> November 2020
<b>Annual &amp; Progress Reporting for 2019/20</b>		
IJB - Internal Audit Annual Report		4 <sup>th</sup> June 2020
Progress Reporting to IJB Audit Committee		4 <sup>th</sup> June 2020
Progress Reporting to IJB Audit Committee		9 <sup>th</sup> November 2020
<b>Meetings and attendance at IJB Audit Committee</b>		
General communications, drafting and clearing meeting, advice and liaison with Parent bodies and appointed Internal and External Auditors		In progress
<b>Follow Up Reporting</b>		
Preparation and review of previously issued reports and progress reporting		Work will commence after completion dates agreed with management and appointment of a Chief Officer